

INFORMATION ABOUT THE SPECIAL ENROLLMENT EXAMINATION

Changes to the Examination

By early 2006, we expect to name a vendor to take over the development and delivery of the Special Enrollment Examination. As part of this process there will be changes in the format and administration of the examination. At this time we do not know whether these changes will occur in time for the 2006 examination. We will post information on our website as it becomes available. Please visit us at www.irs.gov, click on Tax Professionals and then click on Enrolled Agents.

Rules regarding carrying over passing scores

When we revise the format of the test individuals likely will not be able to carry over their passing scores from the old examination format. We hope to have information relating to the carryover of scores posted on our website by the end of February 2006.

Frequently Asked Questions

Question: What is the reason for making changes to the format and administration of the examination?

Answer: Our goal is to make improvements to the format, content, and the design and administration of the examination. For example, improvements can be made in terms of the frequency that the test is offered and the time it takes to generate examination results.

Question: What is the rationale for not allowing a carryover of parts passed under the current examination format, when we shift to a new examination format?

Answer: In redesigning the examination the vendor may make significant changes to the content of the examination. In our solicitation request we did not want to bind ourselves to the carryover of scores when it may not be practical.

Question: I passed three parts of the 2004 examination and failed the fourth part when I took only that part of the exam in 2005. Will I be able to carryover my scores to the 2006 examination?

Answer: That will depend on a number of factors. First, as mentioned above, if we are successful in revising the construct and delivery of the test in 2006, individuals are likely not to be able to carry over their passing scores to the 2006 examination. Second, if carryover is permitted, in order to carryover scores on the parts passed, your score on the part failed in 2005 must be at least 90% of the passing score.

Further questions may be directed to Internal Revenue Service, Office of Practitioner Enrollment, P.O. Box 33968, Detroit, MI 48232. The telephone number is (313) 234-1280 and the e-mail address is EPP@irs.gov